

IN THE SPECIFICATION

Please replace the paragraph beginning at page 4, line 15, which starts with "To achieve", with the following amended paragraph:

---To achieve the above object, there is provided a tilt steering apparatus for a vehicle, including: a lower steering shaft of which low end being mounted with a steering gear; an upper steering shaft of which top end being mounted with a steering wheel; a universal joint for jointing that joints a top end of the lower steering shaft with a low end of the upper steering shaft; a lower column member fixed to a vehicle body for supporting that supports the lower steering shaft to be pivotable; an upper column member for supporting that supports the upper steering shaft to be pivotable; and a tilt lock mechanism for tilt locking that tilt-locks the upper column member to the lower column member, wherein the top end side of the upper column member is closed and the tilt lock mechanism includes: a fixed gear attached to the lower column member; a movable gear attached to a top end side of the upper column member in such a manner to be pivotable; slots perforated on both sides (left and right) of the upper column member; and a wedge member disposed at the slots for tooth-locking to tooth-lock the movable gear to the fixed gear.---